

**SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM**

SUBJECT: Public Hearing for Ordinance Amending Part 5, Chapter 245, Section 245.81(a) of Seminole County Code

DEPARTMENT: Economic Development

DIVISION: Tourism Development

AUTHORIZED BY: William McDermott

CONTACT: Fran Sullivan

EXT: 2906

MOTION/RECOMMENDATION:

Approve and authorize the Chairman to execute an ordinance amending Part 5, Chapter 245, Section 245.81(a) of the Seminole County Code.

County-wide

William McDermott

BACKGROUND:

This ordinance provides for an additional one percent (1%) Tourist Development Tax. Approval of this amendment (along with a coordinating ordinance implementing another additional one percent (1%) on this agenda) to the Seminole County Code will raise the Tourist Development tax to five percent (5%), allowing for 2% to be dedicated exclusively for operation and improvements to County-owned parks and sports venues. The intent is to attract additional sporting event business to the County and increase hotel revenue in a highly competitive market. As the County faces budgetary challenges, the additional revenue generated by the increase will allow the County to move forward with these projects.

Advanced public notification of this public hearing was provided through advertisement in the Orlando Sentinel on November 21, 2008. Additionally, the Board of County Commissioners authorized waiver of an Economic Impact Statement, as citizens are not likely to realize a significant fiscal impact from the proposed Ordinance.

STAFF RECOMMENDATION:

Staff recommends that the Board approve and authorize the Chairman to execute an ordinance amending Part 5, Chapter 245, Section 245.81(a) of the Seminole County Code.

ATTACHMENTS:

1. Ordinance

Additionally Reviewed By:

- | | |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | Budget Review (Lisa Spriggs, Ryan Switzer) |
| <input checked="" type="checkbox"/> | County Attorney Review (Ann Colby) |

NOTICE

NOTICE is hereby given that the Board of County Commissioners of Seminole County, Florida, intends to hold a public hearing to consider the enactment of an ordinance entitled:

AN ORDINANCE AMENDING PART 5, CHAPTER 245, SECTION 245.81(a), SEMINOLE COUNTY CODE, PERTAINING TO THE TOURIST DEVELOPMENT TAX, PROVIDING AN ADDITIONAL ONE PERCENT (1%) TAX ON MOTEL, HOTEL, ROOM RENTALS, AND CERTAIN OTHER SHORT-TERM LIVING ACCOMMODATION RENTALS; PROVIDING FOR TRANSMITTAL OF THE ORDINANCE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CODIFICATION, SEVERABILITY, AND AN EFFECTIVE DATE.

at 1:30 p.m. or as soon thereafter as possible, at its regular meeting on December 9, 2008, at the Seminole County Services Building, 1101 East First Street, Board of County Commissioners Chambers, Sanford, Florida. The proposed ordinance may be inspected by the public at the office of the Clerk of the Board of County Commissioners, Room 2204, Seminole County Services Building. Interested parties may appear at the meeting and be heard with respect to the proposed ordinance. Persons are advised that, if they decide to appeal any decision made at this hearing, they will need a record of the proceedings, and, for such purpose, they may need to insure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

For additional information regarding this notice contact Fran Sullivan, (407) 665-2906.

Persons with disabilities needing assistance to participate in any of these proceedings should contact the Human Resources Department ADA Coordinator 48 hours in advance of the meeting at 407-665-7941.

Publish: November 21, 2008

Contact Person, Invoice and
Proof of Publication to:

Fran Sullivan
Seminole County Tourism Development
1230 Douglas Avenue, Suite 116
Longwood, Florida 32779
407-665-2906

AN ORDINANCE AMENDING PART 5, CHAPTER 245, SECTION 245.81(a), SEMINOLE COUNTY CODE, PERTAINING TO THE TOURIST DEVELOPMENT TAX, PROVIDING AN ADDITIONAL ONE PERCENT (1%) TAX ON MOTEL, HOTEL, ROOM RENTALS, AND CERTAIN OTHER SHORT-TERM LIVING ACCOMMODATION RENTALS; PROVIDING FOR TRANSMITTAL OF THE ORDINANCE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CODIFICATION, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, Section 125.0104, Florida Statutes, provides for the levy of up to six percent (6%) Tourist Development Tax by counties meeting the statutory requirements for such levies; and

WHEREAS, a two percent (2%) Tourist Development Tax was imposed by Seminole County on January 1, 1989, as a result of a special referendum election held October 4, 1988, whereby a majority of the electors of Seminole County voting in the referendum election approved the imposition of such Tax; and

WHEREAS, an additional one percent (1%) Tax was imposed on October 23, 1992 by extraordinary vote of the Seminole County Board of County Commissioners; and

WHEREAS, pursuant to Section 125.0104(3)(1), Florida Statutes, an additional one percent (1%) Tax was imposed on November 18, 2008 by majority vote of the Seminole County Board of County Commissioners; and

WHEREAS, Section 125.0104(3)(n) authorizes the imposition of an additional one percent (1%) of each dollar above the Tourist Tax rate of four percent (4%) by an extraordinary

(majority vote plus one) vote of the Board of County Commissioners, provided that the County has previously imposed the one percent (1%) Tax as described in Section 125.0104(3)(1), Florida Statutes, and providing that the additional one percent (1%) is used for the following purposes only:

1. Pay the debt service on bonds issued to finance:
 - a. The construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in Section 288.1162.
 - b. The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.

2. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists; and

WHEREAS, Seminole County is presently without sufficient revenue to adequately fund promotion and advertising of tourism in Seminole County; and

WHEREAS, increased promotion and advertising of tourism in Seminole County will result in an increased number of tourists spending dollars in the County, boosting the local economy and providing a clear economic and community benefit at a time crucial to the citizens and taxpayers of Seminole County.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA:

Section 1. Section 245.81(a), Imposition of Tourist Development Tax, is amended to read:

(a) There is hereby levied and imposed a county-wide Tourist Development Tax in Seminole County, Florida, at the rate of ~~four~~ five percent of each whole and major fraction of each dollar of the total consideration charged to every person who rents, leases, or lets for consideration any living quarters or accommodations in

any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, or condominium located within the jurisdictional boundaries of Seminole County for a term of six months or less, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt under Florida law. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary considerations.

Section 2. Copy of Ordinance. A certified copy of this Ordinance shall be sent by the Clerk of the Board of County Commissioners to the Department of Revenue, State of Florida, within ten (10) days after enactment.

Section 3. Codification. It is the intention of the Board of County Commissioners that the provisions of this Ordinance shall become and be made a part of the Seminole County Code and the word "ordinance" may be changed to "section", "article", or other appropriate word or phrase and the sections of this Ordinance may be renumbered or relettered to accomplish such intention; providing, however, that the Sections 2, 3, 4, and 5 shall not be codified.

Section 4. Severability. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, it is the intent of the Board of

County Commissioners that the invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared severable.

Section 8. Effective date.

(a) The additional one percent (1%) tax imposed hereby shall be effective on February 1, 2009.

(b) This Ordinance shall take effect upon receipt of official acknowledgement by the Clerk of the Board of County Commissioners from the Department of State that this Ordinance has been filed with the Department of State.

ENACTED this _____ day of _____, 2008.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

MARYANNE MORSE
Clerk to the Board of
County Commissioners of
Seminole County, Florida

BRENDA CAREY, Chairman

AEC/sjs
9/29/08
P:\Users\ssharrer\ORD\Tourist Development Tax - 2008(2).doc